

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF CHANG MEI ) APPEAL NO. 07-A-2037  
CHIH AND HSIA-LING AND HSIA-JUNG CHANG ) FINAL DECISION  
from the decision of the Board of Equalization of ) AND ORDER  
Bonner County for tax year 2007. )

**RURAL RESIDENTIAL PROPERTY APPEAL**

THIS MATTER came on for hearing October 19, 2007, in Sandpoint, Idaho before Hearing Officer Linda S. Pike. Board Members Lyle R. Cobbs and David E. Kinghorn participated in this decision. Appellant Chang Mei Chih appeared. Assessor Jerry Clemons and Appraiser Missie Salter appeared for Respondent Bonner County. This appeal is taken from a decision of the Bonner County Board of Equalization (BOE) modifying the protest of the valuation for taxing purposes of property described as Parcel No. RP60N04W315890A.

**The issue on appeal is the market value of a rural residential property.**

**The decision of the Bonner County Board of Equalization is affirmed.**

FINDINGS OF FACT

The assessed land value is \$56,000, and the improvements' valuation is \$98,261, totaling \$154,261. Appellants request the land value be reduced to \$36,000, and the improvements' value be reduced to \$89,200, totaling \$125,200.

Subject property is a 1,250 square foot single-family dwelling located on Highway 57 near Priest Lake.

Appellant described subject as being a 25 by 25 foot structure with open living space and one bathroom. The reported cost to build subject in 2005 was \$38,000, and with sewer, well, plumbing and power the total cost was \$60,000. The land value was not discussed.

Taxpayer stated subject's improvements are minimal and a simple structure should reflect a lower assessed value.

Respondent stated the BOE reduced the assessed value of subject's improvements by \$29,478 to account for the functional inadequacies of a typical residence of that class and quality of construction.

The County presented 2005 and 2006 improved sales similar to subject. The sales were located within one mile of subject. The residences were between 768 and 1,328 square feet with sale prices ranging between \$165,000 and \$193,000. Subject is assessed for \$154,261.

A vacant land sales sheet was presented by Respondent. The bare land sale prices ranged between \$58,000 and \$64,000 for land ranging in size between .460 and .640 acres. Subject's .460 acres is assessed for \$56,000.

#### CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

Idaho Code provides that "All property within the jurisdiction of this state, not expressly exempted, is subject to appraisal, assessment and property taxation." I.C. § 63-203 (2007). Idaho Code further directs that "rules promulgated by the State Tax Commission shall require each assessor to find market value for assessment purposes of all property." I.C. § 63-208(1).

Idaho Code 63-201(10) defines market value:

"Market Value" means the amount of United States dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment.

Appellants did not submit current sales information, appraisals or other evidence pertaining to subject's market value.

The County submitted comparable improved and unimproved sales similar to the subject in location and size to support subject's assessed value. Respondent's exhibits do support subject's assessed value as fair and reasonable.

This Board finds the County did consider all of the known value factors which affected the subject property.

Idaho Code Section 63-511(4). Appeals from county board of equalization.

In any appeal taken to the board of tax appeals or the district court pursuant to this section, the burden of proof shall fall upon the party seeking affirmative relief to establish that the valuation from which the appeal is taken is erroneous, or that the board of equalization erred in its decision regarding a claim that certain property is exempt from taxation, the value thereof, or any other relief sought before the board of equalization. *A preponderance of the evidence shall suffice to sustain the burden of proof.* The burden of proof shall fall upon the party seeking affirmative relief and the burden of going forward with the evidence shall shift as in other civil litigation. The board of tax appeals or the district court shall render its decision in writing, including therein a concise statement of the facts found by the court and the conclusions of law reached by the court. The board of tax appeals or the court may affirm, reverse, modify or remand any order of the board of equalization, and shall grant other relief, invoke such other remedies, and issue such orders in accordance with its decision, as appropriate. *(Emphasis added.)*

This Board finds Appellants did not prove by a preponderance of evidence that the relief claimed was warranted. Therefore, this Board finds for the Bonner County Board of Equalization and will affirm their decision.

#### FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Bonner County Board of Equalization concerning the subject parcel be, and the same hereby is,

affirmed.

**MAILED FEBRUARY 28, 2008**